



# Punjab Government Gazette

## EXTRAORDINARY

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 38/P.A.1/1914/Ss. 31, 32, 34 and 58/ Amd.(195)/2022.—**

In exercise of the powers conferred by section 58 read with sections 31, 32 and 34 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

**ORDERS**

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2022.  
(2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Excise Fiscal Orders, 1932, (hereinafter referred to as the said Orders), for Order 1, the following Order shall be substituted, namely:-  
“1. The following shall be the rates of excise duty leviable on all kinds of liquor, namely:-
  - (i) On Punjab Medium Liquor of any degree, excise duty shall be charged at the rate of Rs. 53/- per proof litre at retail stage and Rs. 107/- per proof litre each at wholesale and manufacture level, on prescribed quota of Punjab Medium Liquor.
  - (ii) On Indian Made Foreign Liquor of any degree, Beer and on all kinds of liquor, except Punjab Medium Liquor and Imported Foreign Liquor (BIO Brands), excise duty shall be charged at the rate of one percent of the wholesale price.
  - (iii) If the licensee lifts additional quota of PML with a maximum permissible ceiling of 5% of prescribed quota per quarter, excise duty shall be charged at the rate of 60% of excise duty payable at wholesale and manufacture ends only. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group.”
3. In the said Orders, Orders 1-A and 1-AA shall be omitted.
4. In the said Orders, in Order 1-B,-
  - (i) in the Table for Serial no. 1 and entries relating thereto, the following

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shall be substituted, namely:-

“1 Indian Made Foreign Liquor Rs. 2 (per PL)”;

(ii) after the table, the following proviso shall be added, namely:-

“Provided that export of IMFL out of India shall be allowed in pouches upto 180ml.”.

5. In the said Orders, in Order 1D, in the Table for Serial no. 5 and entries relating thereto, the following shall be substituted, namely:-

“5. Potable Rectified Spirit/Extra

Neutral Alcohol (in Bulk) Rs. 3.00 (Per BL)”.

6. In the said Orders, for Order 1F, the following Order shall be substituted, namely:-

“1-F. A bottling fee at the rate of rupees one and twenty-five paisa (Rs. 1.25/-) per bulk litre shall be charged on IMFL and Beer when sold within or outside Punjab and abroad. The bottling fee shall be leviable when the brew or blend is issued for bottling. The licensee shall not start the process of bottling without paying this fee.”

7. In the said Orders, Order 1-G shall be omitted.

8. In the said Order, for Order 2, the following Order shall be substituted, namely:-

“2. The rate of duty on Indian Made Sweets and Wines manufactured up to 18 per cent v/v under license in Punjab or imported into Punjab shall be 1 per cent of the wholesale price.”.

**K.A.P. SINHA,**

Additional Chief Secretary -cum-  
Financial Commissioner (Taxation).

**PART III**  
**GOVERNMENT OF PUNJAB**  
**OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA**  
**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 39/P.A.1/1914/S. 59/Amd. (13)/2022.**— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Sweets (Manufacture) Rules, 1955, namely: —

**RULES**

1. (1) These rules may be called the Punjab Sweets (Manufacture) (First Amendment) Rules, 2022.
- (2) They shall come into force on and with effect from 1st day of July, 2022.
2. In the Punjab Sweets (Manufacture) Rules, 1955 (hereinafter referred to as the said rules), in rule 5, for the Table, the following Table shall be substituted, namely:-

“Serial No.	Capacity	Annual License fee
1.	Up to 5000 bottles (Bottles of 650 milliliters)	Rupees ten thousand only.
2.	5001 to 10000 bottles (Bottles of 650 milliliters)	Rupees twenty thousand only.
3.	Above 10000 bottles (Bottles of 650 milliliters)	Rupees forty thousand only.”.

3. In the said rules, in rule 6, in sub-rule (1), for the words “five thousand”, “ten thousand” and “twenty thousand”, the words, “ten thousand”, “twenty thousand” and “forty thousand” shall, respectively, be substituted.
4. In the said rules, in rule 15, in clause (a), for the words, figures and sign, “exceeding 13 percent v/v.”, the words, figures and sign, “upto 18 percent v/v.”, shall be substituted.

**VARUN ROOJAM,**  
Excise Commissioner, Punjab.

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION -II BRANCH)**

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 40/P.A.1/1914/Ss.24 and 58/Amd. (49)/2022.**— In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, without previous publication, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely: —

**RULES**

1. (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) (First Amendment) Rules, 2022.
- (2) They shall come into force on and with effect from 1st day of July, 2022.
2. In the Punjab Restaurant (Consumption of Liquor) Rules, 1955, in rule 5,-
  - (a) in clause (i), for the words “six thousand rupees” and “thirty thousand rupees”, the words “six thousand and six hundred rupees” and “thirty-three thousand rupees” shall, respectively, be substituted; and
  - (b) in clause (ii), for the words “forty thousand rupees”, “thirty thousand rupees” and “eight thousand rupees”, the words, “forty-four thousand rupees”, “thirty-three thousand rupees” and “eight thousand and eight hundred rupees” shall, respectively, be substituted.

**K.A.P. SINHA,**

Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
Punjab.

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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 41/P.A.1/1914/Ss.21 and 59/Amd.(73 )/2022.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: —

**RULES**

1. (1) These rules may be called the Punjab Distillery (Second Amendment) Rules, 2022.  
(2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, for clause (a), the following clause shall be substituted, namely:-  
“(a) deposited a sum of rupees two crores and fifty lakh plus rupees fifty thousand per killo litre per day (as per installed capacity) or rupees two crores and eighty lakh, whichever is higher in both of the above specified fee:  
  
Provided that Letter of Intent (LOI) shall be issued for the grant of Distillery license on payment of rupees five crores, which shall be valid for two years. The LOI may be renewed on payment of rupees thirty-five lakhs for first renewal, rupees thirty-seven lakhs and fifty thousand for second renewal and rupees fifty lakh for third renewal ”.
3. In the said rules, in rule 7, in sub-rule (1), for the words "rupees ninety lakh plus rupees thirty- five thousand per Kilo litre per day as per installed capacity or rupees one hundred and ten lakh ", the words "rupees two crores and fifty lakh + fifty thousand per kilo litre per day (as per installed capacity) or rupees two crores and eighty lakh" shall be substituted.

4. In the said rules, in rule 93,-

(i) for clause (kk), except the provisos, the following, shall be substituted, namely:-

“(kk) Brand registration fee for a period from 01-07-2022 to 31-03-2023, shall be as under:-

Serial No.	Item	Fee (in rupees)
1.	Punjab Medium Liquor including Rum/Gin/Whisky of any degree;	40,000
2.	Wine and cider;	2,000
3.	Indian Made Foreign Liquor, Beer and ready to Drink Beverages;	1,25,000
4.	Imported Foreign Liquor (bottled in origin);	1,00,000
5.	Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases;	30,000
6.	Subsequent change in all the approved label during the year;	20,000
7.	For export (for each state on IMFL/Beer/CL);	25,000
8.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	10,000

No separate fee for pints and nips shall be charged where fee has been paid for quarts.”;

(ii) in clause (kk), in the first proviso, for the figures and signs "15,000/-", the figures and signs "25,000/-" shall be substituted; and

(iii) in clause (s), for the figures and sign “2021-2022”, the figures and sign “2022-2023” shall be substituted.

5. In the said rules, after rule 125, the following rule shall be inserted, namely:-  
"125-A. The ex-distillery issue price of the Punjab Medium Liquor shall be as under:-

**PML 50 DEGREE**

**PET BOTTLES (4.5 PL)**

2022-23		
Quart	Pints	Nips
275.64	302.36	378.18



**PML 65 DEGREE (RUM)**

**PET BOTTLES (5.85 PL)**

<b>2022-23</b>		
<b>Quart</b>	<b>Pints</b>	<b>Nips</b>
336.62	363.34	439.15

**PML 65 DEGREE (GIN)**

**PET BOTTLES (5.85 PL)**

<b>2022-23</b>		
<b>Quart</b>	<b>Pints</b>	<b>Nips</b>
344.14	370.86	446.68

**PML 65 DEGREE (WHISKY)**

**PET BOTTLES (5.85 PL)**

<b>2022-23</b>		
<b>Quart</b>	<b>Pints</b>	<b>Nips</b>
335.48	362.19	438.01

Provided that a price band of upto 5% for PML over and above the EDP of the PML shall be allowed:

Provided further that the distillers shall be required to announce the EDP of PML before the start of Excise Policy for the year 2022-23 (01-07-2022 to 31-03-2023). Once EDP is declared the distillers will not be allowed to change it during the currency of the Financial Year."

6. In the said rules, after rule 129, the following rule shall be added, namely:-

"130.A license in form MM-1 shall be granted by the Financial Commissioner subject to such restriction or conditions as the State Government may impose for the production of malt spirit. The license fee of such license shall be rupees twenty-five lakhs. The terms and conditions of this license shall be specified by the Government later on. The Letter of Intent (LOI) shall be issued for the grant of Malt Manufacturing license on payment of rupees fifteen lakhs, which shall be valid for two years. The LOI may be renewed on payment of rupees four lakh and fifty thousand."

**VARUN ROOJAM,**

Excise Commissioner, Punjab.

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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 42/P.A.1/1914/Ss.21 and 59/Amd. (35)/2022.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: —

**RULES**

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2022.
- (2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, for clause (a), the following clause shall be substituted, namely:-

“(a) deposited a sum of rupees one hundred and fifty lakh as license fee:

Provided that Letter of Intent (LOI) shall be issued for the grant of Brewery license on payment of rupees three crore, which shall be valid for two years. The LOI may be renewed on payment of rupees thirty-five lakhs for first renewal, rupees thirty-seven lakhs and fifty thousand for second renewal and rupees fifty lakh for third renewal; and”.
3. In the said rules, in rule 8, in sub-rule 1, for the words " rupees sixty lakh plus rupees five lakh per lakh hecto-litre or rupees eighty lakh ", the words " rupees one crore plus rupees seven lakh per lakh hecto-litre, subject to minimum rupees one crore and fifty lakh " shall be substituted.

**VARUN ROOJAM,**

Excise Commissioner, Punjab.

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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

NOTIFICATION

The 30th June, 2022

**No. G.S.R. 43/P.A.1/1914/Ss.22 and 59/ Amd.(29)/2022.**— In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

**RULES**

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2022.  
(2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, for rule 4, the following rule shall be substituted, namely:-  
"4. (1) A license under these rules may be granted for a period, not exceeding one year up to the 31st day of March of the Financial Year following the day of grant of the license on payment of fee, as provided hereinafter:-
  - (i) Where a Bonded Warehouse has the storage capacity, not exceeding 1,35,000 proof litre- rupees fifteen lakh plus rupees two lakh per bottling line or rupees twenty-five lakh, whichever is higher in both of the above specified fee; and
  - (ii) Where a Bonded Warehouse has the storage capacity, exceeding 1,35,000 proof litre-rupees fifteen lakh plus rupees two lakh per bottling line or rupees forty lakh, whichever is higher in both of the above specified fee:

Provided that no new Letter of Intent shall be issued for the grant of license of Bonded Warehouse-2 upto the financial

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year 2022-23. The existing Letter of Intent holders shall complete the projects by 31-03-2023, after which the Letter of Intent shall stand cancelled.

- (2) In case a licensee fails to make an application for renewal of his license within a period of ninety days before the expiry of his license, the Excise Commissioner may, with the approval of the Financial Commissioner, renew his license on payment of late fee of rupees one lac.
- (3) The license is renewable after a period of three years however a fee, as specified in sub-rule (1), shall be deposited by the licensee annually on the basis of the storage capacity:

Provided that before the grant on renewal of this license, the licensee shall be required to furnish a security in addition to one mentioned in Rule 3 equivalent to 25 per cent of the amount or Excise Duty or extra license fee or other chargeable levies on the maximum quantity of foreign liquor allowed to be stored at any one time. This security shall be furnished in cash, or in the shape of saving certificates or bank guarantee of a scheduled bank or by hypothecation of assets. The maximum quantity of liquor allowed to be stored by the licensee shall be fixed by the Financial Commissioner on an application made by the licensee before the grant or renewal of the license:

Provided further that the Excise Commissioner may on the request of the licensee, allow a lease of part of the licensed premises. For this purpose, a license in Form B.W.H. 2A shall be issued to the applicant on the following conditions, namely:-

- (a) The license in Form B.W.H. 2A shall be granted by the Excise Commissioner with prior approval of the State Government;
- (b) The licensee shall have to pay an annual licensee fee of rupees three lakh;
- (c) Minimum number of lines for lease allowable shall be two or one-third of the total bottling lines, whichever is more;
- (d) An additional license fee shall be levied on B.W.H.2A at the rate of rupees two lakh per month per bottling line. This additional license fee shall stand exempted if the licensee

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produces alcoholic liquor equal to or more than 6000 cases per month per bottling line;

Explanation: If the B.W.H.2A licensee, for example, produces 5800 cases of alcoholic liquor on one of his bottling line in a month, he shall be liable to pay an additional license fee of rupees two lakh;

- (e) The additional license fee, if payable, shall be paid every month by the 7th day of next month:

Provided that the existing lease holders shall be allowed to continue their bottling operations, subject to the condition that they shall apply afresh for the B.W.H.2A license and an undertaking shall have to be submitted that they shall be bound by the conditions of B.W.H. 2A license;

- (f) The lessee shall have to deposit a revolving security equal to four months of additional license fee. The amount of additional license fee, if payable, shall be deducted from this security. The lessee shall have to recoup the minimum balance of security equal to four months of additional license fee by seventh day of every month."

**VARUN ROOJAM,**  
Excise Commissioner, Punjab.

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 44/P.A.1/1914/Ss.5 and 24/ Amd.(50)/2022.**— In exercise of the powers conferred by sections 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely:-

**ORDERS**

1. (1) These Orders may be called the Punjab Intoxicants License and Sales Orders (Third Amendment) Orders, 2022.  
(2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Intoxicants License and Sales Orders, 1956, in Order 1,-
  - (a) in clause (b),-
    - (i) for the words, figure and sign "Rs. 500/-", the words, figure and sign "Rs. 2500/-" shall be substituted; and
    - (ii) for the words, figure and sign "lump sum permit fee of Rs. 5000/-", the word, figure and sign "Rs. 20,000/-" shall be substituted; and
  - (b) for clause (bb), the following clause shall be substituted, namely:-

"(bb) A permit in form L-50A for the purchase, transport and possession of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer of any quantity may be issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place, on the payment of the following permit fee:-

(i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to per function.	Rs.1000/- per day per function.
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(ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	Rs.1000/- per day per function.
(iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	Rs.1000/- per day per function.
(iv) Serving liquor in Commercial Places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month)	Rs.1000/- per day per function.
(v) Serving liquor in a function at a private place	Rs.1000/- per day per function

The L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned district."

3. In the said Orders, in Order 2, for clause (h), the following clause, shall be substituted, namely:-

"(h) The Government may offer renewal for the licenses in form L-2/L-14A on year to year basis on payment of revised license fee and subject to such terms and conditions, as may be prescribed by the Government."

4. In the said Orders, after Order 2A, the following order shall be inserted, namely:-

"2AA. With effect from the 8th day of June, 2022, the allotment of retail vends of Indian Made Foreign Liquor and Punjab Medium Liquor (L-2/L-14A) shall be made through the process of e-tender through a Government portal. Detailed procedure for e-tendering shall be finalized by the Excise Commissioner, Punjab and would be displayed on the departmental website [www.excise.punjab.gov.in](http://www.excise.punjab.gov.in)."

**K.A.P. SINHA,**

Additional Chief Secretary -cum-

Financial Commissioner (Taxation).

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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 45/P.A.1/1914/S.59/ Amd.(7)/2022.**— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of the Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules, 1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2022.  
(2) They shall come into force on and with effect from 1st day of July, 2022.
2. In the Punjab Supply and Sale of Bhang Rules, 1956, in rule 2, for the words “rupees four lakh and fifty thousand”, the words “rupees five lakh” shall be substituted.

**VARUN ROOJAM,**

Excise Commissioner, Punjab.



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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 30th June, 2022

**No. G.S.R. 46/P.A.1/1914/Ss. 34 and 59/Amd.(48)/2022.**— In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

**RULES**

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2022.  
(2) They shall come into force on and with effect from the first day of July, 2022.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 22, for clause (g), the following clause shall be substituted, namely:-  
“(g) A permit fee shall be leviable at the rate of Rs. 2/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.2/- per bulk litre each on Beer, thirty-five paisa per bulk litre on denatured spirit and seventy paisa per bulk litre on denatured spirit when imported from other States or Union Territories. Permit fee shall be leviable at the rate of Rs. 4.20 per bulk litre on rectified spirit or extra neutral alcohol transferred from D-2 to D-2 and BWH-2 licensees to be used for the manufacture of Indian Made Foreign Liquor meant for sale in Punjab for the brands having EDP below Rs. 650/- per case. It shall be leviable at the rate of Rs. 12.60 per bulk litre for brands having EDP from Rs. 650/- to Rs. 1500/- per case and at the rate of Rs. 23.10 on brands having EDP from Rs. 1500/- to Rs. 5000/- per case. In case of brands having EDP above Rs. 5000/- per case, it shall be leviable at the

rate of Rs. 36.75. Permit fee shall be recovered from L-1 (IMFL/IFL), L-1(PML), L-1 (others), D-2, BWH-2 licensees, as the case may be. Apart from extra neutral alcohol, permit fee shall also be charged as per the rates mentioned in this clause, on vatted malt spirit, scotch concentrate and any other kind of spirit which is used for manufacturing of IMFL for the State of Punjab. The D-2 licensee shall transfer rectified spirit extra neutral alcohol for manufacture of Indian Made Foreign Liquor meant for sale in the State of Punjab only against permit or permission given by the department even within its own premises. Permit fee shall be applicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. The D-2/BWH-2 licensees shall have the option to pay the permit fee in advance or anticipated monthly use meant for sale of Indian Made Foreign Liquor in the State of Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual RS/ENA used for manufacture of IMFL meant for sale in the State of Punjab and exported out of the State of Punjab.”.

3. In the said rules, for rule 22-B, the following rule shall be substituted, namely:-

“22-B. A permit in form L-50A for the purchase, transport and possession of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer of any quantity shall be issued online to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place, on the payment of the following permit fee:-

- |                                                                                                                                                                                           |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| (i) Serving liquor in Commercial Places<br>v.i.z. Marriage palaces, banquet halls<br>or community Centre, Dharamshala etc<br>charging up to Rs. 1,00,000/- per<br>function                | Rs.1000/- per day<br>per function |
| (ii) Serving liquor in Commercial Places<br>v.i.z. Marriage palaces, banquet halls<br>or community Centre, Dharamshala etc<br>charging Rs. 1,00,001/- to Rs. 2,00,000/<br>- per function. | Rs.1000/- per day<br>per function |

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(iii)	Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	Rs.1000/- per day per function
(iv)	Serving liquor in Commercial Places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month)	Rs.1000/- per day per function
(v)	Serving liquor in a function at a private place	Rs.1000/- per day per function

Provided that the L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned district. The L-2 licensee shall not sell liquor for the functions to be held in marriage palaces or banquet halls etc. against L-50A permits at a price higher than the minimum retail price of IMFL. In case the said licensee is found selling liquor above the minimum retail sale price, penalty of rupees one lac shall be imposed on such licensee. In case of second violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation, his group shall be closed for one month.”

**VARUN ROOJAM,**  
Excise Commissioner, Punjab.